

Attorney Docket No.: F7717(V)  
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**COMMENTS ON REASONS FOR ALLOWANCE**

Sir:

For avoidance of any doubt, Applicants would like to mention, as also mentioned in the Amendment dated September 28, 2010, that applicants do not recite that their formed dispersions have a microporous structure. It is the solid structuring agent particles which are recited to have the microporous structure of submicron size particles. These solid structuring agent particles are mixed with oil and aqueous or solid phase, to prepare the dispersion. As pointed out on page 7 of the September 28, 2010 amendment, by using the process of the present invention, the prior processes wherein the entire product is heated can be avoided. The solid structuring agent particles having the microporous structure of submicron size particles are made using the micronisation process (e.g., melted, mixed with CO<sub>2</sub> and expanded as in Example 1) and mixed with oil and aqueous or solid phase to form an emulsion. In the '589 reference relied upon by the Office an emulsion product in liquid form is subjected to cryogen in contrast to applicants' invention wherein the emulsion can be first formed after formation of solid structuring agent having a microporous structure of submicron particles formed by the micronisation.

Respectfully submitted,

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